

EXHIBIT "E"

TRUST SERVICES, INC.

Trust Service Inc. ("TSI"), a client-owned service company located in Greenville, Texas, was established to service asbestos settlement trusts. TSI provides financial management, claims handling, insurance litigation and operations management to trusts that have been established by federal and state courts. TSI was founded in April 1997 by its President and Chief Executive Officer, W.D. Hilton, Jr. and is now owned by the National Gypsum Company Settlement Trust ("NGCST") and the Fuller-Austin Settlement Trust ("FAST").

Since 1997, TSI has operated the Property Damage Claims Facility for the Celotex Asbestos Settlement Trust. This operation, by the end of 2001, will have reviewed and determined approximately 5000 asbestos building claims. Total allowed costs of these claims are expected to be approximately \$2 billion. As part of the Celotex assignment, TSI has also coordinated an extensive alternative dispute resolution process to adjudicate, on appeal, final determination of the property damage claims. At its peak, approximately 20 TSI employees were dedicated full-time to this project.

Beginning in 1997, TSI also provided property damage claims review and determination services for two settlements that were part of the Texas Political Subdivisions Class Action Settlements. Appointment to these engagements was made by the United States District Court for the Eastern District of Texas—Beaumont Division. These settlements included claims for asbestos-containing surface treatment manufactured by large asbestos defendants and installed in Texas public buildings owned by the State of Texas, its universities and colleges, cities, counties, schools and various municipal districts. In addition to responsibility for the processing of these claims, Hilton was appointed to act as trustee for the funds until paid to claimants as approved by the court.

Beginning in 1997, TSI entered into a court-approved agreement with the NGCST to share certain personnel, services, infrastructure and facilities. This arrangement saved money for both TSI and NGCST.

In December 1998, the Fuller-Austin Plan of Reorganization became effective and FAST began to use TSI as its operating service provider for all comprehensive services. This arrangement led to negotiations that culminated in January 2000 when the Hilton transferred ownership of TSI to NGCST and FAST. Both entered into comprehensive service agreements with TSI to provide services on a cost basis. As part of the service agreements, both operational and capital costs are allocated to contracting entities so that TSI is fully reimbursed for all expenditures and the contracting entities pay no profit to a service provider and are able to take advantage of shared personnel, services, infrastructure and facilities.

In 1999 and 2000, TSI also acted as the property damage claims facility for the Eagle-Picher Property Damage Trust. This appointment was made by the National Association of Attorneys General and confirmed by the Eagle-Picher bankruptcy court. This assignment is complete, pending final approval of courts.

In 2001, TSI was given an additional assignment to handle claims in a third settlement in the Texas Political Subdivisions Class Action Settlement. Work in this engagement should be complete by the end of 2001.

As part of the services being performed for FAST, TSI has developed a state-of-the-art bodily injury claims processing system and facility. It is the first asbestos bodily injury claims facility to provide for and encourage electronic filing and resolution, following the successful use of electronic filing by TSI's property damage claims facility. The Fuller-Austin Claims System ("FACS") also further increases efficiency by evaluating a large percentage of the information presented electronically and by allowing facility staff to correspond with claimant representatives electronically. This eliminates most of the cost and time delays associated with the use of mail and delivery services.

TSI was established to provide quality, low-cost services on a pass-through basis to its clients. It is responsive to client needs, recognizing that different cases have both different and changing requirements. It has recruited a highly competent staff from the Greenville area—people who enjoy the challenges presented by this type of work and have a strong work ethic.